

HEARING DATE AND TIME: June 29, 2010 at 11:00 a.m. (Eastern Time)

RESPONSE DEADLINE: June 17, 2010 at 4:00 p.m. (Eastern Time)

Walter B. Stuart, Esq.
Patrick D. Oh, Esq.
FRESHFIELDS BRUCKHAUS DERINGER US LLP
520 Madison Avenue
New York, NY 10022
Telephone: (212) 277-4000
Facsimile: (212) 277-4001

*Attorneys for SLB Leasing-Fonds GmbH & Co
Herakles KG, SLB Leasing-Fonds GmbH & Co Odin
KG, SLB Leasing-Fonds GmbH & Co Thor KG and
SLB Leasing-Fonds GmbH & Co Uranus KG*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS HOLDINGS INC., *et al.*

Debtors.

Chapter 11

Case No. 08-13555 (JMP)

Jointly Administered

**DECLARATION OF PATRICK D. OH IN SUPPORT OF
RESPONSE OF SLB LEASING TO DEBTORS' FIFTEENTH OMNIBUS
OBJECTION TO CLAIMS (FOREIGN CURRENCY CLAIMS)**

Pursuant to 28 U.S.C. § 1746, Patrick D. Oh declares as follows:

1. I am an associate of the law firm Freshfields Bruckhaus Deringer US LLP, counsel for claimants SLB Leasing-Fonds GmbH & Co Herakles KG, SLB Leasing-Fonds GmbH & Co Odin KG, SLB Leasing-Fonds GmbH & Co Thor KG and SLB Leasing-Fonds GmbH & Co Uranus KG (collectively, "SLB Leasing") in the above-captioned bankruptcy proceeding. I submit this declaration in support of the Response Of SLB Leasing To Debtors' Fifteenth Omnibus Objection To Claims (Foreign Currency Claims), submitted contemporaneously herewith.

2. The facts set forth in this declaration are based upon my personal knowledge and review of relevant documents. I am authorized to submit this declaration on behalf of SLB Leasing, and if called upon to testify, I would testify competently to the facts set forth herein.

3. On September 21, 2009, SLB Leasing timely filed claims (the “SLB Leasing Claims”) in the above-captioned bankruptcy case of Lehman Brothers Holdings Inc. (“LBHI”) and certain of its subsidiaries and affiliates (collectively, the “Debtors”). The SLB Leasing Claims asserted contingent and unliquidated claims against LBHI arising from LBHI’s guarantees of amounts that may be payable to SLB Leasing by subsidiaries of LBHI under a series of D-Payment Undertaking Agreements (the “DPUAs”). The DPUAs are denominated in Euro (€) terms.

4. On October 21, 2009, SLB Leasing, in accordance with the procedures set forth in the Court’s Order Pursuant To Section 502(b)(9) Of The Bankruptcy Code And Bankruptcy Rule 3003(c)(3) Establishing The Deadline For Filing Proofs Of Claim, Approving The Form And Manner Of Notice Thereof And Approving The Proof Of Claim Form (the “Bar Date Order”) [Dkt. No. 4271], timely completed the electronic questionnaire (the “Guarantee Questionnaire”) required to be completed by each holder of a claim against a Debtor based on obligations arising under a guarantee (a “Guarantee Claim”). SLB Leasing timely completed a Guarantee Questionnaire with respect to each of the SLB Leasing Claims and uploaded supporting documentation to the website <http://lehman-claims.com>. The Guarantee Questionnaire requested, *inter alia*, “Amount of claim against Obligor” and “Amount of claim against the Guarantor”. With

respect to each of the SLB Leasing Claims, SLB Leasing responded to those requests in U.S. dollar-denominated terms.

5. Attached hereto as Exhibit A is a true and correct copy of the Bar Date Order.

6. Attached hereto as Exhibit B is a true and correct copy of that certain Order Pursuant To Section 105(a) Of The Bankruptcy Code And Bankruptcy Rules 3007 And 9019(b) For Approval Of Claim Objection Procedures, dated January 14, 2010 (the "Claim Objection Procedures Order") [Dkt. No. 6664].

I declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York
June 17, 2010

/s/ Patrick Oh

Patrick D. Oh

CERTIFICATE OF SERVICE

I, Patrick D. Oh, hereby certify that a true and correct copy of the foregoing Declaration Of Patrick D. Oh In Support Of Response Of SLB Leasing To Debtors' Fifteenth Omnibus Objection To Claims (Foreign Currency Claims) was served electronically through the Court's ECF system on parties requesting electronic service and on the following parties by hand, this 17th day of June, 2010:

Honorable James M. Peck
United States Bankruptcy Court for the
Southern District of New York
Courtroom 601
One Bowling Green
New York, NY 10004

Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York, NY 10153
(Attn: Shai Waisman, Esq.)

Office of the United States Trustee for the
Southern District of New York
33 Whitehall Street
21st Floor
New York, NY 10004
(Attn: Andy Velez-Rivera, Esq., Paul
Schwartzberg, Esq., Brian Masumoto,
Esq., Linda Riffkin, Esq., and Tracy Hope
Davis, Esq.)

Milbank, Tweed, Hadley & McCloy LLP
1 Chase Manhattan Plaza
New York, NY 10005
(Attn: Dennis F. Dunne, Esq., Dennis
O'Donnell, Esq., and Evan Fleck, Esq.)

/s/ Patrick Oh
Patrick D. Oh, Esq.